HARVEST VALUE SCHEDULE

The schedule below provides the timber values used in preparing the Forest Products Yield Tax Return.* Idaho has four Stumpage Value Areas which follow county boundaries as shown on the map below. Use the appropriate stumpage value table for harvested timber which is subject to the Forest Products Yield Tax.

*These values represent a five-year rolling average as specified in Idaho Code Section § 63-1706.
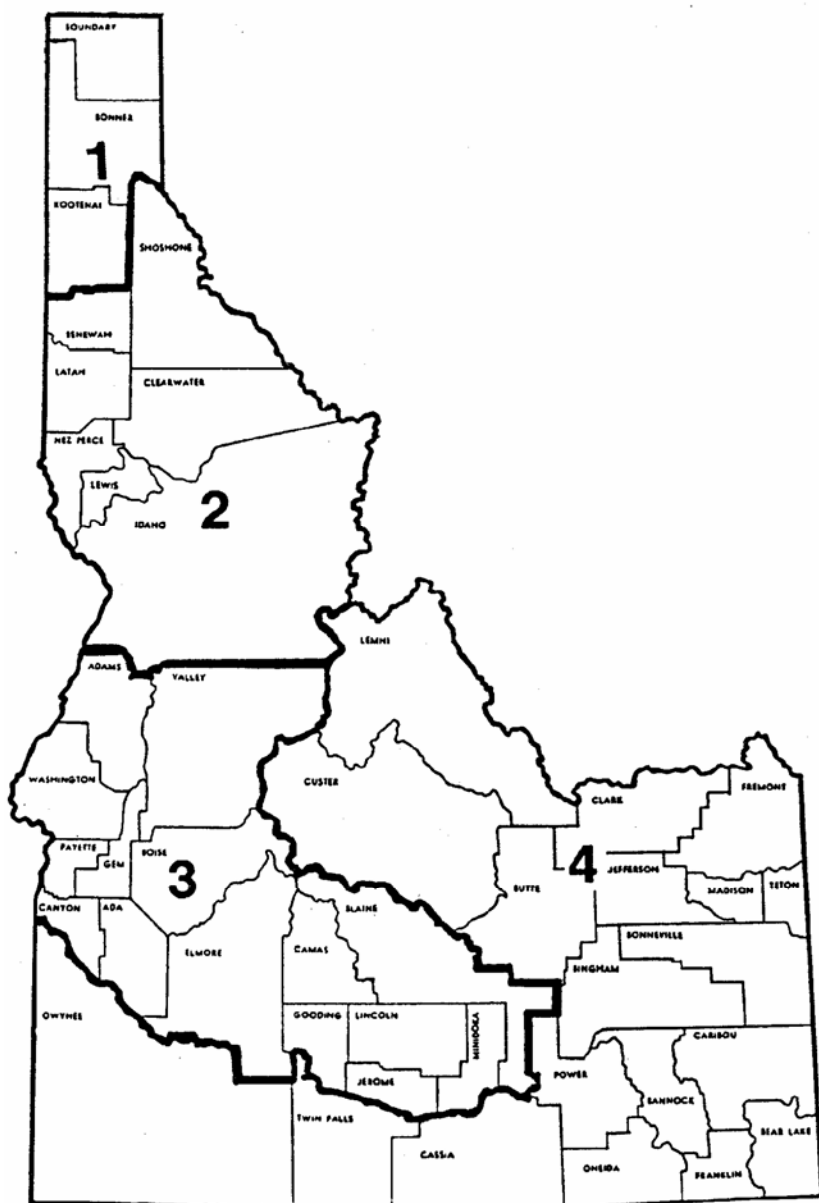
Forest Value and Stumpage Value Zones in Idaho

Table 1		
STUMPAGE VALUE AREA 1		
Species	**Code**	**Harvest Value (Per MBF)**
White Pine	WP	$337
Ponderosa Pine	PP	210
Douglas Fir/Larch	DF/L	250
Fir/Hemlock	F/H	184
Cedar	C	461
Spruce	S	159
Lodgepole Pine	LPP	166
Mixed	M	170
Cedar Products	CP	17
Pulpwood	PW	5
Pulpwood	PWT	1.00/Ton
Cedar Poles/Pillings	CPP	3.30/Lin.Ft.
Small Logs	SML	15.00/Ton

Table 2		
STUMPAGE VALUE AREA 2		
Species	**Code**	**Harvest Value (Per MBF)**
White Pine	WP	$349
Ponderosa Pine	PP	219
Douglas Fir/Larch	DF/L	217
Fir/Hemlock	F/H	156
Cedar	C	505
Spruce	S	146
Lodgepole Pine	LPP	143
Mixed	M	148
Cedar Products	CP	91
Pulpwood	PW	7
Pulpwood	PWT	1.40/Ton
Cedar Poles/Pillings	CPP	3.26/Lin.Ft.
Small Logs	SML	8.00/Ton

Table 3		
STUMPAGE VALUE AREA 3		
Species	**Code**	**Harvest Value (Per MBF)**
Ponderosa Pine	PP	$177
Douglas Fir/Larch	DF/L	163
S.A./Grand Fir	F	91
Spruce	S	97
Lodgepole Pine	LPP	55
Mixed	M	81
Pulpwood	PW	5
Pulpwood	PWT	1.00/Ton

Table 4		
STUMPAGE VALUE AREA 4		
Species	**Code**	**Harvest Value (Per MBF)**
Ponderosa Pine	PP	$122
Douglas Fir/Larch	DF/L	162
S.A. Fir	F	106
Spruce	S	89
Lodgepole Pine	LPP	165
Mixed	M	120
Pulpwood	PW	5
Pulpwood	PWT	1.00/Ton

Table 5			
MISCELLANEOUS HARVEST VALUES (All Zones)			
Species or Product	**Code**	**Unit**	**Harvest Value (Per Unit)**
Pine Posts/Poles	PPP	Lin.Ft.	$.51
Posts/Poles	POL	Pc.	.12
Firewood	CW	Cord	4.50

IDAHO STATE TAX COMMISSION
P.O. BOX 36
Boise, Idaho 83722-0036

Instructions for Form FT-102

IDAHO FOREST PRODUCTS YIELD TAX RETURN

YIELD TAX DUE DATES: Yield taxes on forest products harvested January 1 to June 30 are due and payable by December 20 of the current year. Yield taxes on forest products harvested July 1 through December 31 are due and payable by June 20 of the year following severance. In the event of nonpayment, the yield taxes due will constitute a lien on the assets of the landowner.

IMPORTANT: A separate return MUST be prepared for each timber harvest operation for which harvesting is to be reported. Whenever an operation occurs in more than one county or stumpage value area, separate returns must be filed for each county or stumpage value area.

ITEM 1. The Assessor's parcel number for the harvest area.
ITEM 2. The tax code area(s) in which the harvest occurred.
ITEM 3. The name of the landowner as shown on the Department of Lands Slash Disposal Compliance form.
ITEM 4. The address of the landowner.
ITEM 5. The legal description as detailed as possible in the space provided.
ITEM 6. Name of harvester if other than landowner.
ITEM 7. The stumpage value zone in which the harvest occurred, from the Harvest Value Schedule. (See reverse side.)
ITEM 8. The Idaho Department of Lands Slash Disposal Compliance number.
ITEM 9. The county in which the harvest occurred.
ITEM 10. The total number of acres logged.
ITEM 11. The species code, as found in the Harvest Value Schedule, for the volume to be reported in the appropriate stumpage value area. (See reverse side.)
ITEM 12. A.   The net volume harvested to the nearest 1,000 board feet (MBF) as measured by Scribner short-log scale.
B.   This column used for reporting the other volumes or products indicated in the Harvest Value Schedule under Table 4, Miscellaneous Harvest Values.
ITEM 13. The harvest value per unit of volume for the correct species code obtained from the Harvest Value Schedule.
ITEM 14. Multiply Column 12A or 12B, whichever applies, by Column 13. Round to the nearest dollar.
ITEM 15. Total of the volumes harvested, shown in Column 12A to the nearest thousand board feet.
ITEM 16. The total of taxable harvest values in Column 14.
ITEM 17. Yield tax rate.
ITEM 18. The total of harvest values in Item 16 multiplied by the yield tax rate shown in Item 17 entered to the nearest cent. **This is the amount payable if the return is mailed with payment by the due dates.**

PENALTY AND INTEREST. If the return is mailed or filed after the due date shown at the top of these instructions, penalty and interest must be computed as shown below:

ITEM 19. Multiply the total tax in Item 18 by 2% (.02) and enter the amount to the nearest cent.
ITEM 20. Add the entries for items 18 and 19.
ITEM 21. Multiply the subtotal in Item 20 by 1% (.01) for each month or part of a month late and enter the amount to the nearest cent.

TOTAL AMOUNT DUE AND PAYABLE.

ITEM 22. Enter the total of Items 20 and 21 to the nearest cent. This is the total amount due and payable to the Treasurer of the county in which the harvest occurred.
ITEM 23. The return must be signed and dated by the person required to file the return or by an authorized agent.